

COMMONWEALTH OF MASSACHUSETTS  
FY 2002 METHODS FOR ESTIMATING UNCOLLECTIBLES AND DEFERRED REVENUE  
DEPARTMENT/ORG: \_\_\_\_\_

UNCOLLECTIBLES ESTIMATION METHOD(S):

DEFERRED REVENUE ESTIMATION METHOD(S):

When different policies are used for different revenue source codes, each policy, and the funds and revenues source codes to which it applies, must be described.

DEPARTMENT CONTACTS:

PREPARED BY:	_____	DATE:	_____	TELEPHONE:	_____
APPROVED BY:	_____	DATE:	_____		